

JUL 28 2006

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277
 Kaoru SATO, et al. : Confirmation Number: 7144
 Application No.: 10/633,557 : Group Art Unit: 3753
 Filed: August 05, 2003 : Examiner: Leonard R. LEO

For: HEAT SINK, METHOD OF MANUFACTURING THE SAME AND COOLING APPARATUS USING THE SAME

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.
 Applicant is entitled to small entity status under 37 CFR 1.27
 Also attached: Petition for Extension of Time and Terminal Disclaimer

The fee has been calculated as shown below:

| | NO. OF CLAIMS | HIGHEST PREVIOUSLY PAID FOR | EXTRA CLAIMS | RATE | FEE |
|---|---------------|-----------------------------|--------------|------------|----------|
| Total Claims | 23 | 26 | 0 | \$50.00 = | \$0.00 |
| Independent Claims | 6 | 7 | 0 | \$200.00 = | \$0.00 |
| Multiple dependent claims newly presented | | | | | \$0.00 |
| Fee for extension of time | | | | | \$450.00 |
| Terminal Disclaimer | | | | | \$130.00 |
| Total of Above Calculations | | | | | \$580.00 |

Please charge my Deposit Account No. 500417 in the amount of \$580.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Michael E. Fogarty
 Registration No. 36,139

Please recognize our Customer No. 20277 as our correspondence address.

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 Date: July 28, 2006